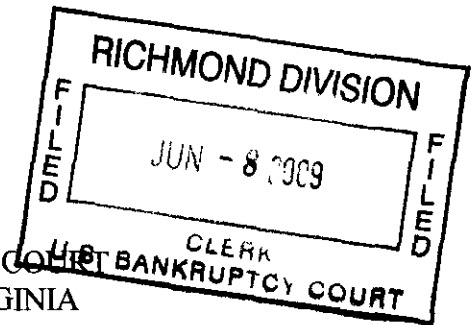




LEROY E. BELK, Jr.
LEE COUNTY TAX COLLECTOR
P. O. BOX 271
LEE COUNTY COURT HOUSE
TUPELO, MISSISSIPPI 38802-0271



IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

IN RE:

CIRCUIT CITY STORES, INC.
et al.,

Debtor

Chapter 11

Case No. 08-35653 (KRH)

**RESPONSE
TO DEBTORS' SIXTH OMNIBUS OBJECTION TO CERTAIN MISCLASSIFIED NON-GOODS 503
(B) (9) CLAIMS**

TAXING AUTHORITY: Lee County Tax Collector
 Leroy E. Belk, Jr. 662-841-9034
 PO Box 271 201 W. Jefferson
 Tupelo, MS 38802 Tupelo, MS 38804

We object to the reclassification of claim # 609 as a General Unsecured Claim as stated in the Debtor's sixth omnibus objection.

We respectfully assert that this claim should be reclassified as a Priority 507 (a)(8) claim on the basis that these fees are owed to a governmental unit and are therefore entitled to priority under 11 U.S.C. §507(a)(8).

Respectfully submitted,


Leroy E. Belk, Jr.

Lee County Tax Collector

By: Is/Leroy E. Belk, Jr.